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FOREIGN DOCUMENTS OR RADIO BROADCASTS

## REPORT

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COUNTRY China

SUBJECT Chinese Annotated Bibliography, Item 389  
(Economic)

DATE OF INFORMATION 1952

HOW PUBLISHED Book

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SUPPLEMENT TO  
REPORT NO.

LANGUAGE Chinese

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SOURCE            See below.

Title: Textbook on Government Budget Accounting (Vol I, II)

Author: Wang Feng-hsin (王逢辛), and Liu Wen-ch'uan (劉文泉)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, 1952

Sponsor or  
Issuing Authority: None indicated

No Pages: Vol I, 233; Vol II, 129      Language: Chinese

Area of Coverage: China

**Subjects Covered:** National budget; budget making; budget accounting.

**Scholarship Evaluation:** Comprehensive textbook on budget making and accounting; excellent for an understanding of Communist national budget.

**Review:** Volume I consists of three sections: Section 1 discusses the new concept of government budget accounting; Section 2 deals with budget making and budgetary operations; Section 3 covers departmental (unit) accounting and general (consolidated) accounting procedures and reports. Also contains 46 accounting forms and 18 charts.

Volume II is divided into three sections: Section 1 deals with the government treasury system (operations) and monetary management; Section 2 with final settlement of accounts and auditing of departmental and consolidated accounts; Section 3 with financial examination and the auditing of the accounts of personnel being discharged or transferred. Also contains 51 forms and 6 tables and charts.

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